

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF MISSISSIPPI
NORTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

CIVIL ACTION NO. 3:14-CV-751
CWR-FKB

WILEY R. KUYRKENDALL, ET AL.,

Defendants.

DECLARATION AND FINAL REPORT OF JUDICIAL SALE OF
IRS PROPERTY APPRAISAL AND LIQUIDATION SPECIALIST SARA WRIGHT

Pursuant to the Decree of Foreclosure and Order of Sale as To Parcel 2 (Doc. 69) entered on November 21, 2016, in the above-captioned case, the Internal Revenue Service on June 5, 2019, conducted a public auction sale of the real property located in Rankin County, Mississippi, against which the Court ordered the foreclosure of the Federal Tax Liens for the 2001 and 2002 federal income tax liabilities of Wiley R. Kuyrkendall. On behalf of the United States (the Plaintiff), the undersigned IRS Property Appraisal and Liquidation Specialist, submits the following report and accounting of that sale.

1. I am presently employed as a Property Appraisal and Liquidation Specialist with the Internal Revenue Service.
2. For four weeks prior to June 5, 2019, the Notice of Sale (copy attached as Exhibit A hereto) was published in the Clarion-Ledger, a newspaper of general circulation in Rankin County, Mississippi. Said Notice was published on May 3, May 10, May 17, and May 24, 2019, as is confirmed by the Affidavit of Publication (copy attached hereto as Exhibit B).
2. On June 5, 2019, the real property situated in Rankin County, Mississippi was sold at a public auction at the property address of 200 Grandview Court Pearl, Mississippi 39208 that began at 10:00 a.m. Six (6) registered bidders attended the auction where the real property identified in the Notice was offered for sale to the highest bidder.



3. The property was sold to T & J Investments, LLC (of 510 Kersh Circle, Flowood, Mississippi 39232), the bidder that made the highest acceptable bid for the property in the amount of \$210,000.00. T & J Investments, LLC tendered \$33,500.00 on June 5, 2019 (the date of the sale) and paid the balance of \$176,500.00 to the IRS through the undersigned on June 10, 2019. The undersigned immediately forwarded the \$210,000.00 in sale proceeds to the Clerk of this Court as is reflected in the Docket Entry in Civ. No. 14-751 on June 12, 2019, that confirms the Clerk of this Court received the funds on that date.
4. The Internal Revenue Service incurred expenses of sale in the total amount of \$1,734.26 comprising the following:

\$411.24	Publication of Notice of Sale in the <u>Clarion-Ledger</u> (201 South Congress Street, Jackson, Mississippi 39201)
\$385.00	Locksmith services rendered by Billy Jenkins (561 Oak Park Circle, Pearl, Mississippi 39208)
\$159.95	Title Search conducted by AFX Research, LLC (211-B Tank Farm Road, San Luis Obispo, California 93401)
\$165.44	Electricity bills for electricity provided by Southern Pine Electric (P.O. Box 60, Taylorsville, Mississippi 39168)
\$ 77.63	Water bill for water furnished by City of Pearl (3567 Old Brandon Road, Pearl, Mississippi 39208)
\$535.00	Landscaping services regarding the property rendered by Patch of Heaven Lawncare (18494 Old Port Gibson Road, Raymond, Mississippi 39154)
<hr/> <u>\$1,734.26</u>	<hr/> Total

Documentation confirming that the Internal Revenue Service incurred these expenses is attached hereto as **Exhibit C**. Upon confirmation of the sale by the Court, the expenses of sale should be reimbursed by check made payable to the “United States Treasury” in the amount of \$1,734.26 mailed to the following:

Internal Revenue Service
Attn: Katherine Young, Technical Advisor
1555 Poydras Street, Suite 220, Stop 65
New Orleans, LA 70112

5. In paragraph 6 of the Decree of Foreclosure and Order of Sale, the Court directed that, after confirmation, the second category of claims to be satisfied (after the expenses of sale of the United States) is payment to the Rankin County Tax Collector for “any taxes or other assessments under 26 U.S.C. § 6323(b)(6)(A)-(C).” This category includes only the ad valorem taxes for 2019 on the property through the sale date of June 5, 2019 (all ad valorem taxes on the property for periods prior to January 1, 2019, have been paid).

Under Miss. Code § 27-41-1, county ad valorem taxes for one year (in this instance, 2019) are due and payable on or before the first day of February of the following year

(2020). This statute provides in pertinent part that, "The tax collector shall begin to accept payment for such ad valorem taxes or assessments not later than December 26 of the year prior to the year in which such taxes are required to be paid."

The general practice of the Rankin County Tax Collector is not to accept prepayments of these taxes. Because the United States was responsible for payment of the 2019 property taxes through June 5, 2019, the United States and T & J Investments, LLC have agreed that T & J Investments, LLC will receive reimbursement from the proceeds of sale in the amount of \$1,902.00 for the prorated amount of property taxes that will be due for the 156 days of 2019 through June 5, 2019 (based on the taxes due for 2018). Accordingly, upon confirmation, the Court should direct that a check in the amount of \$1,902.00 payable to T & J Investments, LLC be disbursed by the Clerk of this Court because T & J Investments, LLC (or its successor) will be responsible for paying the entire amount of the 2019 ad valorem taxes on the property by or before February 1, 2020.

6. After confirmation of the sale and disbursement of the two payments described in paragraphs 4 and 5 above, the remaining proceeds of sale should be distributed consistent with the priorities established by the Court in subparagraphs 6(c), 6(d), and 6(e) of the Decree of Foreclosure and Order of Sale.

I declare under penalty of perjury that the foregoing is true and correct.

Date: September 6, 2019



Digitally signed by Sara J. Wright
Date: 2019.09.06 08:48:33 -04'00'

Sara Wright
Property Appraisal and Liquidation Specialist
Internal Revenue Service

NOTICE OF JUDICIAL SALE

Pursuant to an Order of Sale entered in United States vs. Wiley R. Kuyrkendall, Civil Action No. 3:14-CV-00751, United States District Court for the Southern District of Mississippi, the United States will offer for sale at public auction, to the highest bidder, according to law and pursuant to the terms and conditions set in herein, the property described below:

Date: June 5, 2019

Time: 10:00AM (Registration starts at 9:30AM)

Sale Location: 200 Grandview Court, Pearl, Mississippi 39208

Title Offered: The property shall be offered for sale at public auction, free and clear of all liens and interests of the parties to this action.

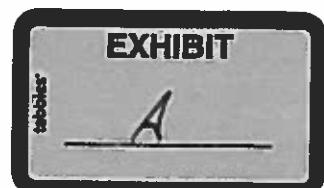
Description of Property: Improved real property located at 200 Grandview Court Pearl, Mississippi 39208. Property consists of approximately three bedrooms and two bathrooms with a bonus room. Property is lot 23 of the Patrick Farms Subdivision. Property is located on the golf course.

Property May Be Inspected at: Open house on June 4, 2019 from 11:00AM until 2:00PM and on the date of sale from 8:00 until 10:00AM.

Legal Description: Lot 23, Patrick Farms, Phase One, Part Three, A subdivision according to a map or plat thereof which is on file and of record in the office of the chancery court of Rankin County at Brandon, Mississippi, in plat cabinet c at slot 127, reference to which is hereby made in aid of and as a part of this description.

Minimum Bid: \$167,500.00

Information about the sale: Sara Wright, Property Appraiser and Liquidation Specialist
865-274-7349



The Terms of Payment: See Below

Form of Payment: All payments must be by Certified or Cashier's Check made payable to the United States District Court for the Southern District of Mississippi

TERMS AND CONDITIONS OF SALE:

No bid (except for bids made by the United States) shall be accepted by the IRS, unless the same is accompanied by a certified check or cashier's check, in the minimum amount of \$33,500, made payable to the United States District Court for the Southern District of Mississippi. Before being permitted to bid at the sale, all bidders shall display to the IRS proof that they are able comply with this requirement. No bids will be received from any person who has not presented proof that, if he or she is the successful bidder, he or she can make the deposit required by the Order.

The successful bidder shall tender the balance of the purchase price, in certified funds payable to the United States District Court, at the office of the IRS on or before August 5, 2019.

In the event the successful bidder defaults on any of the terms contained in the Order, the deposit shall be forfeited and retained by the IRS as part of the proceeds of sale, and the real property shall again be offered for sale, without further permission of the Court, under the terms and conditions of the Order, or, in the alternative the real property shall be sold to the second highest bidder.

The United States may bid as a creditor against its judgments without tender of cash.

The sale of the real property shall be subject to confirmation by the Court. Upon confirmation of the sale and receipt of the entire purchase price, the Court shall issue and the IRS shall deliver to the purchaser, a deed conveying the real property to the purchaser. Upon confirmation of the sale, all interests in, liens against, or claims to, the real property that are or may be asserted by any of the parties to this action are discharged and extinguished.

The United States reserves the right to reject any and all bids and to withdraw the property from sale.

*****IMPORTANT INFORMATION*****

This is not an advertisement of a sale of administratively seized property. This is an information notice only regarding a sale being conducted by the Internal Revenue Service as a result of the foreclosure of an Internal Revenue Service Federal Tax Lien by the Department of Justice.

AFFIDAVIT OF PUBLICATION THE CLARION-LEDGER

TO: IRS KNOXVILLE
710 LOCUST ST STE 400
KNOXVILLE, TN 37902
Acct# TCL-C47565

Ad Number: 0003527619

THE STATE OF NEW JERSEY MONMOUTH COUNTY

Before the undersigned authority personally appeared, who on oath says that he or she is a Legal Advertising Representative of The Clarion-Ledger, a newspaper as defined and prescribed in Sections 13-3-31 and 13-3-32, of the Mississippi Code of 1972, amended, who, being duly sworn, states that the notice, a true copy of which is hereto attached, appeared in the issues of said newspaper as follows:

Was published in said newspaper in the issue(s) of:

05/03/19, 05/10/19, 05/17/19, 05/24/19

Size: 469 words / 2 col. x 77 lines

Published: 4 time(s)

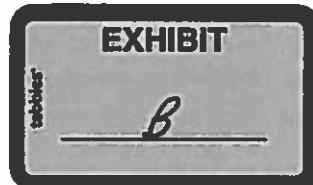
Now due on said account is \$411.24

Signed Kathleen A. Gibson
Authorized Clerk of The Clarion-Ledger

SWORN to and subscribed before me on May 24, 2019.

Kathleen A. Gibson
Notary Public

(SEAL)



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0003627619-01



MISSISSIPPI MEDIA
PART OF THE USA TODAY NETWORK

Customer: IRS KNOXVILLE
Address: 710 LOCUST ST STE 400
 KNOXVILLE TN 37902-
Acct. #: TCL-C47565
Phone: 8652747349

Ordered By: IRS KNOXVILLE
 Sara Wright

Word Count 469

Order Start Date: 05/03/2019 Order End Date: 05/24/2019

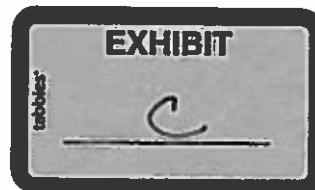
<u>Tear Sheets</u>	<u>Affidavits</u>	<u>Blind Box</u>	<u>Promo Type</u>	<u>Materials</u>	<u>Special Pricing</u>	<u>Size</u>
0	1					2 X 77.00

<u>Account</u>	<u>AD#</u>	<u>Tax Amount</u>	<u>Total Amount</u>	<u>Payment Method</u>	<u>Payment Amount</u>	<u>Amount Due</u>
TCL-C47565	0003527619	\$0.00	\$411.24	Credit Card	\$0.00	\$411.24

<u>Sales Rep:</u> jbeckett	<u>Order Taker:</u> jbeckett	<u>Order Created</u>	04/25/2019
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<u>Product</u>	<u>Placement</u>	<u>Class</u>	<u># Ins</u>	<u>Start Date</u>	<u>End Date</u>
TCL-clarionledger.com	TCLW-Legals	Mortgage Foreclosu	4	05/03/2019	05/24/2019
TCL-The Clarion Ledger	TCL-Legals	Mortgage Foreclosu	4	05/03/2019	05/24/2019

When tables or tabular matter are included, each line of the standard newspaper column shall be considered as containing at least six (6) words. Printers and publishers may charge such fees per line which are acceptable to the party placing the publication not to exceed the Twelve Cents (12 cent(s)) and Ten Cents (10 cent(s)) per word.



Text of Ad: 04/25/2019

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0001577619-1

Wright Sara J

From: Billy Jenkins <service@paypal.com>
Sent: Tuesday, April 02, 2019 11:52 AM
To: Wright Sara J
Subject: Receipt from Billy Jenkins for \$385.00 USD



Transaction ID: 9AV9697508654600Y

Billy Jenkins
561 oak park circle

Pearl, MS
39208
US

Apr 2, 2019 08:50:08 PDT

[View your receipt](#)

Total sale: \$385.00 USD



[Help](#) | [Resolution Centre](#) | [Security](#)

Please do not reply to this email. To get in touch, go to the PayPal website and click [Help & Contact](#).

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Emails from PayPal will always address you by your first and last name. Fake or "phishing" emails tend to have generic greetings such as "Dear PayPal member".

If you're unsure, forward the suspicious email to phishing@paypal.com.au and we'll let you know if it's really coming from us.

[Find out more about fake and phishing email](#)

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AFX / TitleSearch.com**Invoice**

Order Date	Invoice #	Status
01/14/2018	78566	Paid

AFX Research, LLC

Remit To: AFX Research
 211-B Tank Farm Road
 San Luis Obispo, CA 93401
 (877) 848-5337
 EIN: 45-4499321

Bill To: Internal Revenue Service
 Rep: Roberta Colee

Description	Amount
IRS/DOJ Expanded Title Search (79-63717-47) 200 GRANDVIEW CT PEARL, MS REF#	\$159.95
Total: \$159.95	
Payments Made	
01/14/2018	Credit Card Charge Now
\$159.95	
Total: \$159.95	
Payments Due	
\$0.00	

Your Title Search Report will be sent via separate email

Payment options:

- A) Credit Card - please call (877) 848-5337 x 112
- B) EFT - [EIN: 45-4499321] [Routing: 322271627] [Acct: 838719693]
- C) Check - 211-B Tank Farm Road, San Luis Obispo, CA 93401

If you have any questions or need any further assistance please contact us anytime.
 THANK YOU FOR YOUR BUSINESS!
 877-848-5337



Payment Receipt

Your payment has been accepted

Confirmation #	330631661
Payment Type	Electric Bill
Account #	400011405
Status	ACCEPTED
Payment Date	Jun 4, 2019 – 5:11:18 PM
Payment Method	MasterCard ****8385
Payment Amount	\$27.97



Payment Receipt

Your payment has been accepted

Confirmation #	322945705
Payment Type	Electric Bill
Account #	400011405
Status	ACCEPTED
Payment Date	May 2, 2019 – 2:26:53 PM
Payment Method	MasterCard ****7565
Payment Amount	\$32.49



Payment Receipt

Your payment has been accepted

Confirmation #	335954703
Payment Type	Electric Bill
Account #	400011405
Status	ACCEPTED
Payment Date	Jun 24, 2019 – 10:16:29 AM
Payment Method	MasterCard ****8385
Payment Amount	\$104.98

INTERNAL REVENUE SERVICE

710 LOCUST ST STE 400

Service address ()

200 GRANDVIEW CT

Mail address ()

710 LOCUST ST STE 400

()

KNOXVILLE TN 37902-2535

LAST PAYMENT **\$-77.63**LAST PAYMENT DATE **07/03/2019**AMOUNT DUE **\$0.00**DUE DATE **07/17/2019**

Billing history

Date	Current Due	Past Due	Balance Due	Payments
07/31/2019	\$0.00	\$0.00	\$0.00	\$-77.63
06/30/2019	\$36.14	\$0.00	\$36.14	\$0.00
05/31/2019	\$0.00	\$0.00	\$0.00	\$0.00
04/30/2019	\$0.00	\$0.00	\$0.00	\$0.00

We are researching a problem with the Microsoft Edge browser. For Microsoft Windows users we recommend using Google Chrome or Firefox.

Patch of Heaven Lawn and
Home Care, LLC
18498 Old Port Gibson Rd
Raymond, MS 39154 US
(678)296-7190
herringmar@att.net
www.patchofheavenlawnand
homecare.weebly.com



Invoice 553122

BILL TO

Sara Wright
710 Locust Street
Suite 400
Knoxville, TN 37902

DATE
04/12/2019

PLEASE PAY
\$75.00

DATE	ACTIVITY	AMOUNT
04/12/2019	Lawn Maintenance	75.00

By the way-
we prayed for you and your "Patch of Heaven" today.

TOTAL DUE	\$75.00
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Mark & Tyler

THANK YOU.

Patch of Heaven Lawn and
Home Care, LLC
18498 Old Port Gibson Rd
Raymond, MS 39154 US
(678)296-7190
herringmar@att.net
www.patchofheavenlawnand
homecare.weebly.com



Invoice 553304

BILL TO
Sara Wright
710 Locust Street
Suite 400
Knoxville, TN 37902

DATE
05/28/2019

PLEASE PAY
\$75.00

DATE	ACTIVITY	AMOUNT
05/28/2019	Lawn Maintenance	75.00

By the way-
we prayed for you and your "Patch of Heaven" today.

TOTAL DUE	\$75.00
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Mark & Tyler

THANK YOU.

Patch of Heaven Lawn and
Home Care, LLC
18498 Old Port Gibson Rd
Raymond, MS 39154 US
(678)296-7190
herringmar@att.net
www.patchofheavenlawnand
homecare.weebly.com



Invoice 553325

BILL TO

Sara Wright
710 Locust Street
Suite 400
Knoxville, TN 37902

DATE
06/04/2019

PLEASE PAY
\$385.00

DATE	ACTIVITY	AMOUNT
06/04/2019	Pruning/trimming	385.00

By the way-
we prayed for you and your "Patch of Heaven" today.

TOTAL DUE	\$385.00
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Mark & Tyler

THANK YOU.